

## **2009-116 AUDIT SCOPE AND OBJECTIVES—San Dieguito Community Facilities Service District**

The audit by the Bureau of State Audits will provide independently developed and verified information related to the local agency's use of San Dieguito Community Facilities Service District's (service district) funds and would include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Obtain the resolutions and other documents supporting the formation and funding for the service district and determine whether the purpose for the service district and the local agency's use of the service district's funds are adequately and consistently described and prioritized, and allowable under the act.
3. Review a sample of the projects and services funded by the service district to determine whether they are only for purposes authorized by the service district's formation documents and in accordance with established priorities.
4. For the past five year period, identify the total revenues collected through assessed fees and bond proceeds and determine by major expenditure category how these funds were spent by the local agency.
5. Determine whether adequate controls exist at the local agency to ensure the service district's funds are used only for purposes authorized for the service district in its formation documents and in accordance with established priorities.
6. Review a sample of the service district's expenditures for the past five years to determine whether funds are used only for authorized purposes.
7. Determine whether the local agency that administers the service district has properly responded to requests for information regarding the service district under the Public Records Act.